

COMBINED DECLARATION AND POWER OF ATTORNEY

As the below named inventors, we hereby declare: that our residences, post office addresses and citizenships are as stated near our names below; that we are joint inventors and we believe we are the original and first inventors of the subject matter of which is claimed and for which a patent is sought on the invention entitled

REVERSIBLE SHANK FOR HITCH MOUNTED ACCESSORY CARRIERS

which is described and claimed in the specification of which was filed on September 22, 2000 as United States Patent Application Serial No. 09/668,756; attorney docket no. 60,137-020.

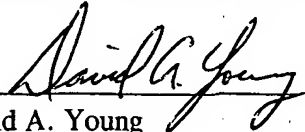
We have reviewed and understand the contents of this specification, including the claims, as amended by any amendment referred to above; that we do not know and do not believe the same was ever known or used in the United States of America before our invention thereof or patented or described in any printed publication, in any country before our invention thereof for more than one year prior to this application, or in public use or on sale in the United States of America more than one year prior to this application; that the invention has not been patented or made the subject of an inventor's certificate issued before the date of this application in any country foreign to the United States of America on an application filed by us or our legal representatives or assigns more than twelve (12) months prior to this application; that we acknowledge our duty to disclose information of which we are aware which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a); and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by us or our legal representatives or assigns except as follows: NONE.

We hereby appoint Theodore W. Olds, Registration No. 33,080; John E. Carlson, Registration No. 37,794; David J. Gaskey, Registration No. 37,139; Kerrie A. Laba, Registration No. 42,777; William Gottschalk, Registration No. 44,130; David Wisz, Registration No. 46,350; and Karin H. Butchko, Registration No. 45,864 as our attorneys to prosecute this application and to transact all business in the Patent and Trademark Office and any foreign patent office connected herewith. Please address all correspondence and telephone calls to:

**DAVID L. WISZ
CARLSON, GASKEY & OLDS, P.C.
400 West Maple Road, Suite 350
Birmingham, Michigan 48009
(248) 988-8360**

We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so

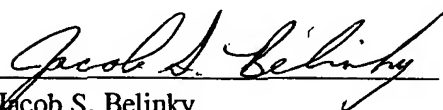
made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.


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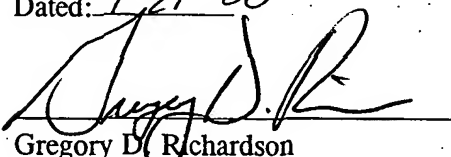
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Jacob S. Belinky
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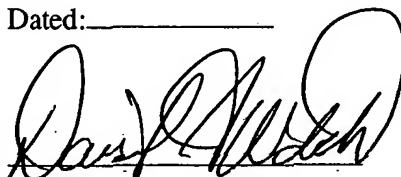
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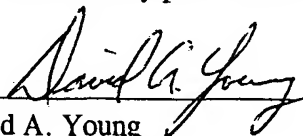

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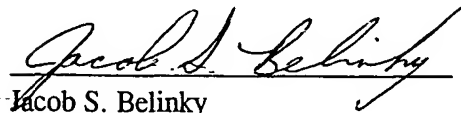
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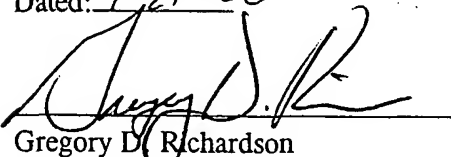
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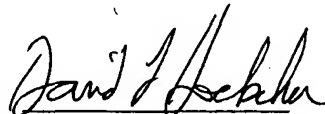
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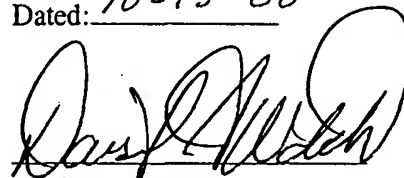
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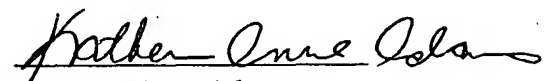
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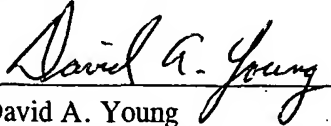

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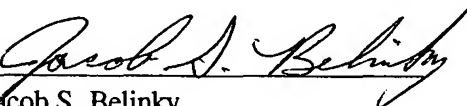
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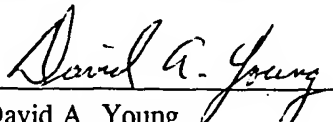
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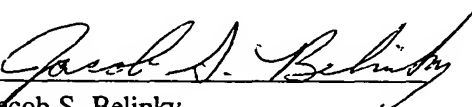
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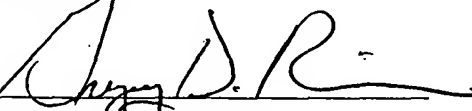
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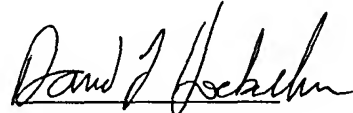
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